

State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Date Transfer Requested: 09/22/2009 (Per: RCT)

- | | |
|---------------------------------------------------|---------------------------------------------------|
| A ☞ The <u>2009</u> drafting file for
LRB-2502 | H ☞ The <u>2009</u> drafting file for
LRB-2509 |
| B ☞ The <u>2009</u> drafting file for
LRB-2503 | I ☞ The <u>2009</u> drafting file for
LRB-2510 |
| C ☞ The <u>2009</u> drafting file for
LRB-2504 | J ☞ The <u>2009</u> drafting file for
LRB-2511 |
| D ☞ The <u>2009</u> drafting file for
LRB-2505 | K ☞ The <u>2009</u> drafting file for
LRB-2528 |
| E ☞ The <u>2009</u> drafting file for
LRB-2506 | L ☞ The <u>2009</u> drafting file for
LRB-2591 |
| F ☞ The <u>2009</u> drafting file for
LRB-2507 | M ☞ The <u>2009</u> drafting file for
LRB-2592 |
| G ☞ The <u>2009</u> drafting file for
LRB-2508 | N ☞ The <u>2009</u> drafting file for
LRB-2593 |

☞ **Compile Draft – Appendix B**

has been copied/added to the drafting file for

2009 LRB-3254 (SB 279)

2009 DRAFTING REQUEST

Bill

Received: **03/31/2009**

Received By: **jkreye**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Council - JLC**

By/Representing: **Larry Konopacki**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Business - credits**

Extra Copies:

Submit via email: **YES**

Requester's email: **larry.konopacki@legis.wisconsin.gov**

Carbon copy (CC:) to: **john.stolzenberg@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Blender pump tax credit

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?							State
/P1	jkreye 04/01/2009	bkraft 04/02/2009	rschluet 04/02/2009		lparisi 04/02/2009		State
/P2	jkreye 07/20/2009	bkraft 07/21/2009	rschluet 07/21/2009		mbarman 07/21/2009		State
/P3	jkreye 08/05/2009	kfollett 08/06/2009	phenry 08/06/2009		lparisi 08/06/2009		

LRB-2503

08/06/2009 12:38:49 PM

Page 2

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

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Bill

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May Contact:

Addl. Drafters:

Subject: **Tax, Business - credits**

Extra Copies:

Submit via email: **YES**

Requester's email: **larry.konopacki@legis.wisconsin.gov** & *John Molyneux at LC*

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Blender pump tax credit

Instructions:

See attached

Drafting History:

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/?				_____			State
/P1	jkreye 04/01/2009	bkraft 04/02/2009	rschluet 04/02/2009	_____	lparisi 04/02/2009		State
/P2	jkreye 07/20/2009	bkraft 07/21/2009	rschluet 07/21/2009	<i>8/16</i>	mbarman 07/21/2009		

FE Sent For:

*1P3kf 8/16
gn ph/e*

2009 DRAFTING REQUEST

Bill

Received: 03/31/2009

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Legislative Council - JLC

By/Representing: Larry Konopacki

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Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Business - credits

Extra Copies:

Submit via email: YES

Requester's email: larry.konopacki@legis.wisconsin.gov

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/?							State
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/P1	jkreye 04/01/2009	bkraft 04/02/2009	rschluet 04/02/2009		lparisi 04/02/2009		
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FE Sent For:

/P2 7/21 bjk

[Handwritten signatures and initials]
 7/19
 7/21
 <END>

2009 DRAFTING REQUEST

Bill

Received: **03/31/2009**

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Wanted: **As time permits**

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By/Representing: **Larry Konopacki**

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Drafter: **jkreye**

May Contact:

Addl. Drafters:

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Pre Topic:

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Topic:


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Instructions:

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1/2	jkreye	1/PI bjk 1/2					
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1/10 convert

FE Sent For:

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1 **AN ACT** *to renumber* 71.01 (1n); *to amend* 71.07 (5j) (b), 71.28 (5j) (b) and 71.47
2 (5j) (b); and *to create* 71.01 (1p) and 71.01 (5k) of the statutes; **relating to:** an
3 income tax credit for installing or retrofitting pumps that mix motor vehicle fuels
4 from separate storage tanks.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill draft was prepared for the joint legislative council's special committee on domestic biofuels.

Under current law, an "ethanol and biodiesel fuel pump" income tax credit is available for claimants who install or retrofit equipment for dispensing motor vehicle fuel to end-users that dispense fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. The amount of the credit is 25 percent of the cost to install or retrofit such equipment but is limited to \$5,000 per service station for which the claimant has installed or retrofitted such equipment. This credit is available for taxable years beginning after December 31, 2007 and before January 1, 2018.

This bill draft would allow this income tax credit to be claimed for the installation or retrofit of equipment that blends fuels from separate storage tanks allowing the end-user to choose the percentage of gasoline-replacement renewable fuel or diesel-replacement renewable fuel in the dispensed fuel.

5 **SECTION 1.** 71.01 (1n) of the statutes is renumbered 71.01 (1r).

6 **SECTION 2.** 71.01 (1p) of the statutes is created to read:

7 71.01 (1p) "Diesel-replacement renewable fuel" includes biodiesel and any other fuel
8 derived from a renewable resource that meets all of the applicable requirements of the
9 American Society for Testing and Materials for that fuel and that the department of commerce
10 designates as a diesel-replacement renewable fuel by rule.

1 **SECTION 3.** 71.01 (5k) of the statutes is created to read:

2 71.01 **(5k)** "Gasoline-replacement renewable fuel" includes ethanol and any other fuel
3 derived from a renewable resource that meets all of the applicable requirements of the
4 American Society for Testing and Materials for that fuel and that the department of commerce
5 designates as a gasoline-replacement renewable fuel by rule.

6 **SECTION 4.** 71.07 (5j) (b) of the statutes is amended to read:

7 71.07 **(5j)** (b) *Filing claims.* Subject to the limitations provided in this subsection, for
8 taxable years beginning after December 31, 2007, and before January 1, 2018, a claimant may
9 claim as a credit against the taxes imposed under s. 71.02, up to the amount of the taxes, an
10 amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to
11 install or retrofit pumps located in this state that dispense motor vehicle fuel consisting of at
12 least 85 percent ethanol or at least 20 percent biodiesel fuel, or pumps that mix fuels from
13 separate storage tanks and allow the end-user to choose the percentage of
14 gasoline-replacement renewable fuel or diesel-replacement renewable fuel in the motor
15 vehicle fuel dispensed.

16 **SECTION 5.** 71.28 (5j) (b) of the statutes is amended to read:

17 71.28 **(5j)** (b) *Filing claims.* Subject to the limitations provided in this subsection, for
18 taxable years beginning after December 31, 2007, and before January 1, 2018, a claimant may
19 claim as a credit against the taxes imposed under s. 71.23, up to the amount of the taxes, an
20 amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to
21 install or retrofit pumps located in this state that dispense motor vehicle fuel consisting of at
22 least 85 percent ethanol or at least 20 percent biodiesel fuel, or pumps that mix fuels from
23 separate storage tanks and allow the end-user to choose the percentage of

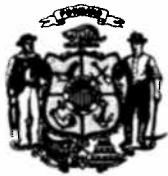
1 gasoline-replacement renewable fuel or diesel-replacement renewable fuel in the motor
2 vehicle fuel dispensed.

3 **SECTION 6.** 71.47 (5j) (b) of the statutes is amended to read:

4 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for
5 taxable years beginning after December 31, 2007, and before January 1, 2018, a claimant may
6 claim as a credit against the taxes imposed under s. 71.43, up to the amount of the taxes, an
7 amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to
8 install or retrofit pumps located in this state that dispense motor vehicle fuel consisting of at
9 least 85 percent ethanol or at least 20 percent biodiesel fuel, or pumps that mix fuels from
10 separate storage tanks to allow the end user to choose the percentage of gasoline-replacement
11 renewable fuel or diesel-replacement renewable fuel in the motor vehicle fuel dispensed.

12 **SECTION 7. Initial applicability.** The treatment of sections 71.07 (5j) (b), 71.28 (5j) (b),
13 and 71.47 (5j) (b) of the statutes first applies to taxable years beginning on January 1 of the
14 year in which this subsection takes effect, except that if this subsection takes effect after July
15 31 this treatment first applies to taxable years beginning on January 1 of the year following
16 the year in which this subsection takes effect.

17 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503/P1

JK:....md

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

- 1 **AN ACT ...; relating to:** an income tax credit for installing or retrofitting pumps
2 that mix motor vehicle fuels from separate storage tanks.

Analysis by the Legislative Reference Bureau

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill ~~draft~~ was prepared for the joint legislative council's special committee on domestic biofuels.

Under current law, an "ethanol and biodiesel fuel pump" income tax credit is available for claimants who install or retrofit equipment for dispensing motor vehicle fuel to end-users that dispense fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. The amount of the credit is 25 percent of the cost to install or retrofit such equipment, but is limited to \$5,000 per service station for which the claimant has installed or retrofitted such equipment. This credit is available for taxable years beginning after December 31, 2007 and before January 1, 2018.

This bill ~~draft~~ would allow this income tax credit to be claimed for the installation or retrofit of equipment that blends fuels from separate storage tanks allowing the end-user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the dispensed fuel.

- 3 **SECTION 1.** 71.01 (1n) of the statutes is renumbered 71.01 (1r).

1 **SECTION 2.** ~~71.01 (1p)~~ of the statutes is created to read:

2 ~~71.01 (1p)~~ "Diesel~~re~~placement renewable fuel" includes biodiesel and any
3 other fuel derived from a renewable resource that meets all of the applicable
4 requirements of the American Society for Testing and Materials for that fuel and that
5 the department of commerce designates as a diesel~~re~~placement renewable fuel by
6 rule.

7 **SECTION 3.** ~~71.01 (5k)~~ of the statutes is created to read:

8 ~~71.01 (5k)~~ "Gasoline~~re~~placement renewable fuel" includes ethanol and any
9 other fuel derived from a renewable resource that meets all of the applicable
10 requirements of the American Society for Testing and Materials for that fuel and that
11 the department of commerce designates as a gasoline~~re~~placement renewable fuel
12 by rule.

13 **SECTION 4.** 71.07 (5j) (b) of the statutes is amended to read:

14 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection, for taxable years beginning after December 31, 2007, and before January
16 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.02,
17 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
18 that the claimant paid in the taxable year to install or retrofit pumps located in this
19 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
20 least 20 percent biodiesel fuel, or pumps that mix fuels from separate storage tanks
21 and allow the end user to choose the percentage of gasoline~~re~~placement renewable
22 fuel or diesel~~re~~placement renewable fuel in the motor vehicle fuel dispensed.

23 **SECTION 5.** 71.28 (5j) (b) of the statutes is amended to read:

24 71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this
25 subsection, for taxable years beginning after December 31, 2007, and before January

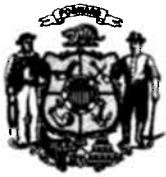
1 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.23,
2 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
3 that the claimant paid in the taxable year to install or retrofit pumps located in this
4 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
5 least 20 percent biodiesel fuel, or pumps that mix fuels from separate storage tanks
6 and allow the end-user to choose the percentage of gasoline-replacement renewable
7 fuel or diesel-replacement renewable fuel in the motor vehicle fuel dispensed.

8 **SECTION 6.** 71.47 (5j) (b) of the statutes is amended to read:

9 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this
10 subsection, for taxable years beginning after December 31, 2007, and before January
11 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.43,
12 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
13 that the claimant paid in the taxable year to install or retrofit pumps located in this
14 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
15 least 20 percent biodiesel fuel, or pumps that mix fuels from separate storage tanks
16 to allow the end user to choose the percentage of gasoline-replacement renewable
17 fuel or diesel-replacement renewable fuel in the motor vehicle fuel dispensed. *this is it*

18 **SECTION 7. Initial applicability.** The treatment of sections 71.07 (5j) (b),
19 71.28 (5j) (b), and 71.47 (5j) (b) of the statutes first applies to taxable years beginning
20 on January 1 of the year in which this subsection takes effect, except that if this
21 subsection takes effect after July 31 this treatment first applies to taxable years
22 beginning on January 1 of the year following the year in which this subsection takes
23 effect.

24 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503/P1

JK:....md

Lbjk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA
X-ref

in 4-1-09

- 1 **AN ACT** ^{gen.} **relating to:** an income and franchise tax credit for installing or
2 retrofitting pumps that mix motor vehicle fuels from separate storage tanks
3 and requiring the exercise of rule-making authority.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill was prepared for the joint legislative council's special committee on domestic biofuels.

Under current law, an "ethanol and biodiesel fuel pump" income and franchise tax credit is available for claimants who install or retrofit equipment for dispensing motor vehicle fuel to end users that dispense fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. The amount of the credit is 25 percent of the cost to install or retrofit such equipment, but is limited to \$5,000 per service station for which the claimant has installed or retrofitted such equipment. This credit is available for taxable
> years beginning after December 31, 2007, and before January 1, 2018.

This bill would allow this income and franchise tax credit to be claimed for installing or retrofitting equipment that blends fuels from separate storage tanks and

allows end users to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the dispensed fuel.

1 **SECTION 1.** 71.07 (5j) (a) 2d. of the statutes is created to read:

2 71.07 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
3 any other fuel derived from a renewable resource that meets all of the applicable
4 requirements of the American Society for Testing and Materials for that fuel and that
5 the department of commerce designates by rule as a diesel replacement renewable
6 fuel.

7 **SECTION 2.** 71.07 (5j) (a) 2m. of the statutes is created to read:

8 71.07 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
9 any other fuel derived from a renewable resource that meets all of the applicable
10 requirements of the American Society for Testing and Materials for that fuel and that
11 the department of commerce designates by rule as a gasoline replacement renewable
12 fuel.

13 **SECTION 3.** 71.07 (5j) (b) of the statutes is amended to read:

14 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
15 subsection, for taxable years beginning after December 31, 2007, and before January
16 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.02,
17 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
18 that the claimant paid in the taxable year to install or retrofit pumps located in this
19 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
20 least 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow
21 the end user to choose the percentage of gasoline replacement renewable fuel or
22 diesel replacement renewable fuel in the motor vehicle fuel dispensed.

23 **SECTION 4.** 71.28 (5j) (a) 2d. of the statutes is created to read:

1 71.28 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
2 any other fuel derived from a renewable resource that meets all of the applicable
3 requirements of the American Society for Testing and Materials for that fuel and that
4 the department of commerce designates by rule as a diesel replacement renewable
5 fuel.

6 **SECTION 5.** 71.28 (5j) (a) 2m. of the statutes is created to read:

7 71.28 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
8 any other fuel derived from a renewable resource that meets all of the applicable
9 requirements of the American Society for Testing and Materials for that fuel and that
10 the department of commerce designates by rule as a gasoline replacement renewable
11 fuel.

12 **SECTION 6.** 71.28 (5j) (b) of the statutes is amended to read:

13 71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this
14 subsection, for taxable years beginning after December 31, 2007, and before January
15 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.23,
16 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
17 that the claimant paid in the taxable year to install or retrofit pumps located in this
18 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
19 least 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow
20 the end user to choose the percentage of gasoline replacement renewable fuel or
21 diesel replacement renewable fuel in the motor vehicle fuel dispensed.

22 **SECTION 7.** 71.47 (5j) (a) 2d. of the statutes is created to read:

23 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
24 any other fuel derived from a renewable resource that meets all of the applicable
25 requirements of the American Society for Testing and Materials for that fuel and that

1 the department of commerce designates by rule as a diesel replacement renewable
2 fuel.

3 **SECTION 8.** 71.47 (5j) (a) 2m. of the statutes is created to read:

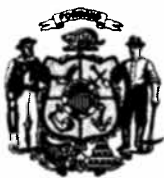
4 71.47 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
5 any other fuel derived from a renewable resource that meets all of the applicable
6 requirements of the American Society for Testing and Materials for that fuel and that
7 the department of commerce designates by rule as a gasoline replacement renewable
8 fuel.

9 **SECTION 9.** 71.47 (5j) (b) of the statutes is amended to read:

10 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this
11 subsection, for taxable years beginning after December 31, 2007, and before January
12 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.43,
13 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
14 that the claimant paid in the taxable year to install or retrofit pumps located in this
15 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
16 least 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow
17 the end user to choose the percentage of gasoline replacement renewable fuel or
18 diesel replacement renewable fuel in the motor vehicle fuel dispensed.

19 **SECTION 10. Initial applicability.** ^{PH (1) AA} This act first applies to taxable years
20 beginning on January 1 of the year in which this subsection takes effect, except that
21 if this subsection takes effect after July 31 this treatment first applies to taxable
22 years beginning on January 1 of the year following the year in which this subsection
23 takes effect.

24 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503

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Stays

RMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

SA
X-ref

in 7-20-09
SOON

reger

- 1 AN ACT *to amend* 71.07 (5j) (b), 71.28 (5j) (b) and 71.47 (5j) (b); and *to create*
2 71.07 (5j) (a) 2d., 71.07 (5j) (a) 2m., 71.28 (5j) (a) 2d., 71.28 (5j) (a) 2m., 71.47 (5j)
3 (a) 2d. and 71.47 (5j) (a) 2m. of the statutes; **relating to:** an income and
4 franchise tax credit for installing or retrofitting pumps that mix motor vehicle
5 fuels from separate storage tanks and requiring the exercise of rule-making
6 authority.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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Under current law, an "ethanol and biodiesel fuel pump" income and franchise tax credit is available for claimants who install or retrofit equipment for dispensing motor

marketed as gasoline and

vehicle fuel to end users that dispense fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel. The amount of the credit is 25 percent of the cost to install or retrofit such equipment, but is limited to \$5,000 per service station for which the claimant has installed or retrofitted such equipment. This credit is available for taxable years beginning after December 31, 2007, and before January 1, 2018.

This bill would allow this income and franchise tax credit to be claimed for installing or retrofitting equipment that blends fuels from separate storage tanks and allows end users to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the dispensed fuel.

SECTION 1. 71.07 (5j) (a) 2d. of the statutes is created to read:

71.07 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of commerce designates by rule as a diesel replacement renewable fuel.

SECTION 2. 71.07 (5j) (a) 2m. of the statutes is created to read:

71.07 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of commerce designates by rule as a gasoline replacement renewable fuel.

as affected by 2009 Wisconsin Act 28

SECTION 3. 71.07 (5j) (b) of the statutes is amended to read:

71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2018, a claimant may claim as a credit against the taxes imposed under ~~§~~ 71.02 up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel consisting of ~~at least~~ 85 percent ethanol or at least 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow

motor vehicle fuel consisting of

or a higher percentage of ethanol

marketed as gasoline and

1 the end user to choose the percentage of gasoline replacement renewable fuel or
2 diesel replacement renewable fuel in the motor vehicle fuel dispensed.

3 **SECTION 4.** 71.28 (5j) (a) 2d. of the statutes is created to read:

4 71.28 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
5 any other fuel derived from a renewable resource that meets all of the applicable
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9 **SECTION 5.** 71.28 (5j) (a) 2m. of the statutes is created to read:

10 71.28 (5j) (a) 2m. "Gasoline replacement renewable fuel" includes ethanol and
11 any other fuel derived from a renewable resource that meets all of the applicable
12 requirements of the American Society for Testing and Materials for that fuel and that
13 the department of commerce designates by rule as a gasoline replacement renewable
14 fuel.

or a higher percentage of ethanol

15 **SECTION 6.** 71.28 (5j) (b) of the statutes is amended to read:

16 71.28 (5j) (b) *Filing claims.* Subject to the limitations provided in this
17 subsection, for taxable years beginning after December 31, 2007, and before January
18 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.23,
19 up to the amount of the taxes, an amount that is equal to 25 percent of the amount
20 that the claimant paid in the taxable year to install or retrofit pumps located in this

21 state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at
22 least 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow
23 the end user to choose the percentage of gasoline replacement renewable fuel or
24 diesel replacement renewable fuel in the motor vehicle fuel dispensed.

25 **SECTION 7.** 71.47 (5j) (a) 2d. of the statutes is created to read:

motor vehicle fuel consisting of

marketed as gasoline and

1 71.47 (5j) (a) 2d. "Diesel replacement renewable fuel" includes biodiesel and
2 any other fuel derived from a renewable resource that meets all of the applicable
3 requirements of the American Society for Testing and Materials for that fuel and that
4 the department of commerce designates by rule as a diesel replacement renewable
5 fuel.

6 **SECTION 8.** 71.47 (5j) (a) 2m. of the statutes is created to read:

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9 requirements of the American Society for Testing and Materials for that fuel and that
10 the department of commerce designates by rule as a gasoline replacement renewable
11 fuel.

or a higher percentage of ethanol

12 **SECTION 9.** 71.47 (5j) (b) of the statutes is amended to read:

13 71.47 (5j) (b) *Filing claims.* Subject to the limitations provided in this
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15 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.43,
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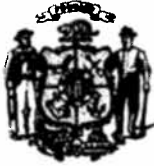
22 **SECTION 10. Initial applicability.**

23 (1) This act first applies to taxable years beginning on January 1 of the year
24 in which this subsection takes effect, except that if this subsection takes effect after

motor vehicle fuel consisting of

1 July 31 this treatment first applies to taxable years beginning on January 1 of the
2 year following the year in which this subsection takes effect.

3 **(END)**



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503/P2

JK:bjk:rs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1 AN ACT *to amend* 71.07 (5j) (b), 71.28 (5j) (b) and 71.47 (5j) (b); and *to create*
2 71.07 (5j) (a) 2d., 71.07 (5j) (a) 2m., 71.28 (5j) (a) 2d., 71.28 (5j) (a) 2m., 71.47 (5j)
3 (a) 2d. and 71.47 (5j) (a) 2m. of the statutes; **relating to:** an income and
4 franchise tax credit for installing or retrofitting pumps that mix motor vehicle
5 fuels from separate storage tanks and requiring the exercise of rule-making
6 authority.

Analysis by the Legislative Reference Bureau

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This bill would allow this income and franchise tax credit to be claimed for installing or retrofitting equipment that blends fuels from separate storage tanks and allows end users to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the dispensed fuel.

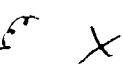
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6 fuel.

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11 the department of commerce designates by rule as a gasoline replacement renewable
12 fuel.

13 **SECTION 3.** 71.07 (5j) (b) of the statutes, as affected by 2009 Wisconsin Act 28,
14 is amended to read:

15 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
16 subsection, for taxable years beginning after December 31, 2007, and before January
17 1, 2018, a claimant may claim as a credit against the taxes imposed under ss. 71.02
18 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent of the
19 amount that the claimant paid in the taxable year to install or retrofit pumps located
20 in this state that dispense motor vehicle fuel marketed as gasoline and consisting of 

1 ~~at least 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel~~ marketed as,
2 ~~consisting of at least~~ 20 percent biodiesel fuel ~~or that mix fuels from separate storage~~ X
3 ~~tanks and allow the end user to choose the percentage of gasoline replacement~~
4 ~~renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel~~
5 ~~dispensed.~~

6 SECTION 4. 71.28 (5j) (a) 2d. of the statutes is created to read:

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8 any other fuel derived from a renewable resource that meets all of the applicable
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25 85 percent ethanol ~~or a higher percentage of ethanol or motor vehicle fuel consisting~~ +

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at least

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24 ~~least~~ 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow

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(1) This act first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31 this treatment first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect.

8 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503/P2

JK:bjk:rs

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

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in Wed 8-5

due Fri 8-7

Regen

1 AN ACT *to amend* 71.07 (5j) (b), 71.28 (5j) (b) and 71.47 (5j) (b); and *to create*
2 71.07 (5j) (a) 2d., 71.07 (5j) (a) 2m., 71.28 (5j) (a) 2d., 71.28 (5j) (a) 2m., 71.47 (5j)
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^{as}
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6 SECTION 4. 71.28 (5j) (a) 2d. of the statutes is created to read:

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8 (END)



State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-2503/P3
JK:bjk&kjf:ph

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2 ~~vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels~~
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9 **(END)**

Biofuels Recommendations 8/6/09

Final Draft	Topic	LRB #	Redraft Requested	Status
WLC:-0356/2	state financial assistance	- 2528	----	DONE
WLC:-0357/2	use value property tax	-2504	----	DONE
WLC:-0358/2	feedstocks assessment	-2592	----	DONE
WLC:-0359/1	management practices	-2507	----	DONE
WLC:-0360/2	carbon offset education	-2508	----	DONE
WLC:-0361/1	training assessment	-2593	----	DONE
WLC:-0362/1	regulatory burden study	-2509	----	DONE
WLC:-0363/1	marketing order	-2510	----	DONE
WLC:-0364/3	personal fuel production exemption	-2505	----	DONE
WLC:-0365/3 (3/11 amdt)	blender pump tax credit	-2503	----	DONE
WLC:-0367/2	wholesale unblended fuel	- 2506	----	DONE
WLC:-0368/5 (3/11 amdt)	renewable fuels requirement	-2511	----	DONE
WLC:-0369/2	state fleet	-2502	----	DONE (no elec. copy)
WLC:-0370/2	OEI powers & duties	-2591	----	DONE
Letter to Cong. Delegation	w/o reference to "switchgrass"			
Letter to Gov.				

R:\STOL\draft\ + Documents

Need (14)
 Compile Drafts
 Added To
 SB 279
 (LRB-3254/1)



State of Wisconsin
LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX -
PLEASE DO NOT REMOVE FROM DRAFTING FILE

Date Transfer Requested: 09/22/2009 (Per: RCT)

- | | |
|---------------------------------------------------|---------------------------------------------------|
| A ☞ The <u>2009</u> drafting file for
LRB-2502 | H ☞ The <u>2009</u> drafting file for
LRB-2509 |
| B ☞ The <u>2009</u> drafting file for
LRB-2503 | I ☞ The <u>2009</u> drafting file for
LRB-2510 |
| C ☞ The <u>2009</u> drafting file for
LRB-2504 | J ☞ The <u>2009</u> drafting file for
LRB-2511 |
| D ☞ The <u>2009</u> drafting file for
LRB-2505 | K ☞ The <u>2009</u> drafting file for
LRB-2528 |
| E ☞ The <u>2009</u> drafting file for
LRB-2506 | L ☞ The <u>2009</u> drafting file for
LRB-2591 |
| F ☞ The <u>2009</u> drafting file for
LRB-2507 | M ☞ The <u>2009</u> drafting file for
LRB-2592 |
| G ☞ The <u>2009</u> drafting file for
LRB-2508 | N ☞ The <u>2009</u> drafting file for
LRB-2593 |

☞ **Compile Draft – Appendix B**

has been copied/added to the drafting file for

2009 LRB-3254 (SB 279)